

## ABSTRACT OF THE DISCLOSURE

A magnetic tunnel effect type magnetic head comprising a first soft magnetic conductive layer which is to provide a lower shielding layer 24, a metal oxide layer 25 and a first nonmagnetic conductive layer, formed on the first soft magnetic conductive layer, to provide a lower gap layer 26, a magnetic tunnel junction layer 34 formed on the first nonmagnetic conductive layer to provide a magnetic tunnel junction element 27, a second nonmagnetic conductive layer formed on the magnetic tunnel junction layer 34 to provide an upper gap layer 28; and a second soft magnetic conductive layer formed on the second nonmagnetic conductive layer to provide an upper shielding layer 29, the metal oxide layer 25 in the lower gap layer 26 being formed beneath at least the magnetic tunnel junction layer 27.

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